

REFERENCE TITLE: county hotel tax; tourism distribution

State of Arizona
House of Representatives
Forty-ninth Legislature
First Regular Session
2009

HB 2487

Introduced by
Representatives Antenori, Gowan, Stevens: Senator Harper

AN ACT

AMENDING SECTION 42-6108, ARIZONA REVISED STATUTES; RELATING TO COUNTY TAX ON HOTELS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 42-6108, Arizona Revised Statutes, is amended to
3 read:

4 **42-6108. Tax on hotels**

5 A. The board of supervisors of a county having a population of less
6 than two million five hundred thousand but more than five hundred thousand
7 persons may levy and, if levied, the department shall collect a tax on the
8 gross proceeds of sales or gross income from the business of every person
9 engaging or continuing in the county in a business taxed under chapter 5 of
10 this title and classified under section 42-5070. The tax shall be levied
11 under this section beginning January 1 or July 1, whichever date first occurs
12 at least three months after the county resolution approving the tax levy.
13 The rate of tax shall not exceed six per cent.

14 B. The tax only applies in unincorporated areas of the county.

15 C. At the end of each month the state treasurer shall transmit the net
16 revenues collected pursuant to this section to the treasurer of the county
17 levying the tax. The county shall use:

18 1. Not more than thirty-four per cent of these revenues for the
19 purposes set forth in section 48-4204, subsection A, as financial
20 participation by the county as required by that subsection.

21 2. Not more than sixteen per cent of these revenues for the purposes
22 of economic development under section 11-254.04. Any increase in tax imposed
23 under this section shall not constitute a new tax for the purposes of section
24 11-254.04, subsection B.

25 3. All remaining revenues to promote and enhance tourism through **the**
26 **ONE OR MORE** recognized tourism promotion **agency ENTITIES** in the county.